CERTIFICATE

To the Clerk of Butler County, State of Kansas We, the undersigned, officers of

City of Cassoday

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2015; and (3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations.

			2015	Adopted Budget	
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for	2015	2			
Allocation of MVT, RVT, and 16/2	0M Veh Tax	3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund .	K.S.A.				
General	12-101a	7	33,334	10,527	17.490
Debt Service	10-113		22,231	10,527	111710
Library	12-1220			•	
Special Highway		8	14,524		
Water		8	71,032		
Gas		9	145,293		
Sewer		9	26,455		
Non-Budgeted Funds Totals		10 xxxxxx	290,638	10,527	17 491
Notice of the vote to adopt required	to be published			No No	County Clerk's Use Only
Budget Summary Neighborhood Revitalization	l published	11	led to the budget.	110	Wood, 885 Nov 1, 2014 Total Assessed Valuation
Assisted by: Address:	-		MIL	5	
Email:	- - - Curren	Jaun Dry	a & Hings		
Date Attested: 12 * SE?	AND STATE OF THE PARTY OF THE P	Legui	Ta J. Melse	overning Body	

City of Cassoday

Computation to Determine Limit for 2015

	An	nount of Levy
1. Total tax levy amount in 2014 budget	+ \$	10,369
2. Debt service levy in 2014 budget	- \$	0
3. Tax levy excluding debt service	\$	10,369

2014 Valuation Information for Valuation Adjustments

4.	New improvements for 2014 :	+	150		
5.	Increase in personal property for 2014:				
	5a. Personal property 2014 +	23,165			
	5b. Personal property 2013	32,697			
	5c. Increase in personal property (5a minus 5b)	+	0		
			(Use Only if > 0)		
6.	Valuation of annexed territory for 2014:				
	6a. Real estate +				
	6b. State assessed +	0			
	6c. New improvements	0			
	6d. Total adjustment (sum of 6a, 6b, and 6c)	+	0		
7.	Valuation of property that has changed in use during	2014 : +	0		
8.	Total valuation adjustment (sum of 4, 5c, 6d &7)		150		
9.	Total estimated valuation July 1, 2014	601,885			
10.	Total valuation less valuation adjustment (9 minus 8)		601,735		
11.	Factor for increase (8 divided by 10)		0.00025		
12.	Amount of increase (11 times 3)			*	3
13.	2015 budget tax levy, excluding debt service, prior to	CPI adjustment (3 plus 12)		\$	10,372
14.	Debt service levy in this 2015 budget				0
15.	2015 budget tax levy, including debt service, prior to	CPI adjustment (13 plus 14)	_	10,372
16.	Consumer Price Index for all urban consumers for ca	lendar year 2013			1.50%
17.	Consumer Price Index adjustment (3 times 16)			\$	156
18.	Maximum levy for budget year 2015, including debt s	service, not requiring 'notice	e of vote publication.'		
	(15 plus 17)			\$	10,528

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax

Budgeted Funds	Budget Tax Levy	Allocation for Proposed Year 20		
for 2014	Amount for 2013	MVT	RVT	16/20M Veh
General	10,369	2,182	68	16
Debt Service				
Library				
TOTAL	10,369	2,182	68	16
TOTAL County Treas Motor Veh		2,182	68	16

County Treas Motor Venicle Estimate	2,182		
County Treasurers Recreational Vehicle Estimate		68	
County Treasurers 16/20M Vehicle Estimate			16
Motor Vehicle Factor	0.21043		
Recreational Vehicle Fa	actor	0.00656	
	16/20 Vahiala Faata		0.00154

City of Cassoday

2015

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2013	Current Amount for 2014	Proposed Amount for 2015	Transfers Authorized by Statute
Water	Capital Improvement			700	K.S.A.12-1,117
Gas	Capital Improvement			36,500	K.S.A.12-1,117
		0		27.000	
	Totals	0	0	37,200	
	Adjustments*				
	Adjusted Totals	0	0	37,200	

^{*}Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 from a non-budgeted fund.

City of Cassoday

STATEMENT OF INDEBTEDNESS

Type of	Date of	Date of	Interest Rate	Amount	Beginning Amt Outstanding	Dat	Date Due	Amo 2(Amount Due 2014	Amo 20	Amount Due 2015
Debt	Issue	Retirement	%	Issued	Jan 1,2014	Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
	N/A										
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
	N/A										
				Au							
							1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	NAME OF TAXABLE PARTY.			
Total Revenue Bonds					0			0	0	0	0
Other:											
	N/A									20.7	
			3000								
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Itomoo	Contract	Term of	Interest	Total Amount Financed	Principal Balance	Payments Prigo	Payments
Purchased	Date	(Months)	wate	(Beginning Principal)	As Degining of 2014	2014	2015
				£			
		* * * * * * * * * * * * * * * * * * *				A	
						and the second	
				Totals	U	U	0

^{***}If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	3,227	1,486	155
Receipts:			
Ad Valorem Tax	8,958	10,369	xxxxxxxxxxxxxxx
Delinquent Tax	832	678	1,000
Motor Vehicle Tax	2,333	2,108	2,182
Recreational Vehicle Tax	70	75	68
16/20M Vehicle Tax	5	19	16
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing	Mary Control of the Control		0
Watercraft Estimate			57
Trash Income	11,257	11,500	11,550
Building Permits		50	50
Building Rent	490	1,900	1,900
Insurance Dividend	393	40	450
Lot Rent	994	1,000	1,000
Westar Franchise Fee	3,474	3,500	3,550
Licenses (Dog Tags)	25	250	100
Municipal Court Income		500	500
Cereal Malt Beverage	200	100	100
NSF Fees	95	50	50
In Lieu of Tax (IRB)			
Interest on Idle Funds	364	350	375
Miscellaneous	202	455	300
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	29,692	32,944	23,248
Resources Available:	32,919	34,430	23,403
Expenditures:			
Salaries and payroll taxes	5,206	6,500	6,000
Trash Pick-Up	10,680	11,250	11,000
Electric	2,268	2,250	2,300
Street Lights	4,239	4,200	4,300
Telephone	295	500	500
Insurance	1,918	1,800	2,000
Equipment Repair (Tractor, Mower, etc)	692	1,000	900
Building/HVAC repairs	938	1,000	1,000
Fuel	889	850	900
Office supplies	1,487	1,300	1,500
Legal/Municipal Court Expenses	1,053	2,090	1,500
Dog Impound	35	160	150
Dues	348	150	350
Bank Charges	434	575	500
Cereal Malt Beverage (to State)	50	50	50
Computer, software and support	452	200	200
Neighborhood Revitalization Rebate			Test against the second
Miscellaneous	449	400	184
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	31,433	34,275	33,334
Unencumbered Cash Balance Dec 31	1,486		xxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	31,660	34,425	33,334
		-Appropriated Balance	
	Total Expendit	ure/Non-Appr Balance	33,334
		Tax Required	9,931
	Delinquent Comp Rate:	6.0%	596
	Amount of	2014 Ad Valorem Tax	10,527

City of Cassoday

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	25,676	22,264	10,654
Receipts:			
State of Kansas Gas Tax	3,238	3,260	3,290
County Transfers Gas	636	630	580
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	3,874	3,890	3,870
Resources Available:	29,550	26,154	14,524
Expenditures:			
Street Repair and Maint	822	9,000	8,024
Salaries and Taxes	6,464	6,500	6,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	7,286	15,500	14,524
Unencumbered Cash Balance Dec 31	22,264	10,654	0
2013/2014/2015 Budget Authority Amount:	15,500	15,500	14,524

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	6,039	9,482	7,532
Receipts:			
Charges to Customers	56,355	63,000	63,000
Outside Water Sales	3,129	500	500
Water Deposits	28		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	59,512	63,500	63,500
Resources Available:	65,551	72,982	71,032
Expenditures:	03,331	72,702	71,002
Salaries and payroll taxes	10,642	12,500	12,500
Fuel	1,256	700	1,000
RWD #3 Water Costs	37,509	45,000	45,000
Maintenance/Repairs	152	1,500	4,000
Insurance	1,918	1,750	2,000
Testing and Protection Fees	437	1,000	1,000
Telephone	633	600	750
Electric	1,587	1,500	2,000
Kansas Rural Water Association	332	300	350
Office Overhead	1,377		1,582
Transfers to Capital Improvement		500	700
Miscellaneous	226	100	150
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	56,069	65,450	71,032
Unencumbered Cash Balance Dec 31	9,482	7,532	<u> </u>
2013/2014/2015 Budget Authority Amount:	63,525	65,450	71,032

City of Cassoday

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Gas	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	30,318	44,743	25,293
Receipts:	30,310	11,713	23,273
Charges to Customers	79,971	105,000	120,000
Gas Deposits	52		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	80,023	105,000	120,000
Resources Available:	110,341	149,743	145,293
Expenditures:			
Salaries and payroll taxes	13,439	15,000	16,000
KMGA - Gas Cost	39,353	65,000	70,000
Repairs/Maintenance	6,613	12,000	15,000
Insurance	1,877	1,900	2,000
Telephone	633	550	800
Fuel	1,295		1,600
Drug Testing	655		700
Office Overhead	1,225		1,593
Transfer to Capital Improvement		30,000	36,500
Miscellaneous	508		1,100
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	65,598	124,450	145,293
Unencumbered Cash Balance Dec 31	44,743	25,293	0
2013/2014/2015 Budget Authority Amount:	111,750	124,450	145,293

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	6,144	9,280	6,455
Receipts:			
Charges to Customers	19,088	19,900	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	19,088	19,900	20,000
Resources Available:	25,232	29,180	26,455
Expenditures:			
Salaries and payroll taxes	9,845	14,000	14,000
Insurance	1,918	1,800	2,000
Electric	474	1,000	1,500
Telephone	631	575	700
Permits and certifications	205	350	350
Office supplies & software support	778	1,000	1,500
Maintenance	1,654	4,000	6,405
Miscellaneous	447		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	15,952	22,725	26,455
Unencumbered Cash Balance Dec 31	9,280	6,455	0
2013/2014/2015 Budget Authority Amount:	22,000	22,725	26,455

City of Cassoday

NON-BUDGETED FUNDS (Only the actual budget year for 2013 is to be shown)

				(min) me action and a few for the state of t	ind mad	2000	,				
Non-Budgeted Funds (1) Fund Name:	spun	(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:			
Capital Improvement	ement		0	$\overline{}$	0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total	
Cash Balance Jan 1	131,448	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		131,448	
Receipts:		Receipts:		Receipts:		Receipts:	I	Receipts:			
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0	
Resources Available:	131,448	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	131,448	
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:			
1:1-3-d	2.163										
water 10wer Networsh	3,102										
Total Expenditures	3,162	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	3,162	
Cash Balance Dec 31	128,286	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	128,286	*
		1								128,286	*
						i					

** Note: These two block figures should agree.

Page No. 10

NOTICE OF BUDGET HEARING

The governing body of

City of Cassoday

will meet on 08/13/2014 at 7:00 pm at City Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Building and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of Current Year Estimate for 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actu	al for 2013	Current Year Estin	nate for 2014	Propos	ed Budget for 2015	5
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate*
General	31,433	16.033	34,275	16.417	33,334	10,527	17.490
Debt Service							
Library							
	*						
Special Highway	7,286		15,500		14,524		
Water	56,069		65,450		71,032		
Gas	65,598		124,450		145,293		
Sewer	15,952		22,725		26,455		
Non-Budgeted Funds	3,162	v 0	^				
Totals	179,500	16.033	262,400	16.417	290,638	10,527	17.490
Less: Transfers	0	7	0		37,200		
Net Expenditure	179,500		262,400		253,438	1 1	
Total Tax Levied	10,369	7	10,369	1	xxxxxxxxxxxxxxx		
Assessed Valuation	646,737]	631,603]	601,885]	
Outstanding Indebtedness,							
January 1,	<u>2012</u>	_	<u>2013</u>	_	2014		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0	2.00	

*Tax rates are expressed in mills

Kathy Snyder

City Official Title: City Treasurer

(Published in The Butler County Times-Gazette July 24, 2014.)

NOTICE OF BUDGET HEARING

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City of Cassodar

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answering objections of taxpayers relating to the proposed use of all flunds and the amount of ad valorem tax.

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BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of Current Year Estimate for 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actu	al for 2013	Current Year Estin	nate for 2014	Prope	sed Budget for 2015	-
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate
General	31,433	16,033	34,275	15.417	33,334	10,327	17.490
Debt Service			SECTION SECTION			Lupy El	17.490
Library							
	-						
Special Highway	7,286		15,500		14.524		
Water	56,059		63,450		71,032		
Gas	65,598		124,450		145,293		-
Sewer	15,952		22,725	- in Principal	26,455		
Nun-Budgeted Funds	3.162						
Totals	179,500	16.033	262,400	16.417	290,638		
oss: Transfers	0		. 0	10.417	37,200	10,527	17.490
Vet Expenditure	179,500		262,400		253,438		
Fotal Tax Levied	10,369		10,369		NXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	646,737		631,603	Ė	601,885		
Dutstanding Indebtedness,							
January I, E.O. Bonds	2012	# posterior	2013		2014		
conds levenue Bonds	9		0		0		
Other Longs	0	Million without	0		0		
case Purchase Principal	0	_	0		0		
Total	0	107 200 0	0		0		
		_	0		0		
enu sunta mes subtened in titl	TOTAL DESIGNATION OF THE PARTY						
*Tax rates are expressed in mil					0		